

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
1600 Broadway, Suite 700
Denver, CO 80202-4967



Region VIII

August 5, 2011

W. David Patton, Ph.D.
Utah Department of Health
288 North 1460 West
PO Box 143102
Salt Lake City, UT 84114

RE: Utah #11-003

Dear Dr. Patton:

We have reviewed the proposed State Plan Amendment (SPA) submitted under transmittal number (TN) 11-003. The purpose of this SPA is to add a provision to exclude for 12 months after receipt, a state tax refund that an individual receives between 1/1/10 and 12/31/12.

Please be informed that this State Plan Amendment is approved effective April 1, 2011. We are enclosing the CMS-179 and the amended plan page(s).

If you have any questions concerning this amendment, please contact Betty Strecker at (701) 540-4118.

Sincerely,

/s/

Richard C. Allen
Associate Regional Administrator
Division for Medicaid and Children's Health

CC: Michael Hales, Medicaid Director, UT
Craig Devashrayee, UT